

III. REMARKS

Claims 1-5, 7-10, 16 and 17 are pending in this application. By this amendment, claim 9 has been amended herein. Applicants do not acquiesce in the correctness of the rejections and reserve the right to present specific arguments regarding any rejected claims not specifically addressed. Furthermore, Applicants reserve the right to pursue the full scope of the subject matter of the original claims in a subsequent patent application that claims priority to the instant application. Reconsideration in view of the following remarks is requested.

Claim 9 is rejected under 35 U.S.C. 101 as allegedly failing to produce a useful, concrete and tangible result. Claims 1-5, 7-10, 16 and 17 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Koss (US Patent No. 5,231,577), hereinafter “Koss” in view of Gauthier *et al.* (US Patent Publication No. 2006/0053383A1), hereinafter “Gauthier”.

A. REJECTION OF CLAIM 9 UNDER 35 U.S.C. 101

In reply to the rejection of claim 9 under 35 USC 101 Applicants have amended the claim to include the feature “*computerized system*”. Claim 9 as now claimed clearly includes hardware and/or software, and, as such, is useful, concrete and tangible. Accordingly, Applicants request withdrawal of the rejection.

B. REJECTION OF CLAIMS 1-5, 7-10 AND 16-17 UNDER 35 U.S.C. 103(a)

Applicants respectfully contend Koss and Gauthier, taken alone or in combination, do not teach or suggest all of the features of the claimed invention. With

regards to claim 1, Applicants submit that Koss does not disclose, *inter alia*, “importing the plurality of source text files into the single spreadsheet file after the creating the source-format link”, further “wherein each source text file comprises a file recognized by a spreadsheet program as a text file”. See amended claim 1, and similarly in independent claims 9 and 10. Simply Koss does not teach the importation of source text files, as that term is understood by one of skill in the art.

In supporting the rejection, it appears that the Office is erroneously using the XF table/index of Koss for the teaching of multiple features in the claimed invention. The Office first alleges that the XF table index is the “user modifiable file format profile.” Office Action, page 4. The Office then alleges that the XF table index is the teaching of “each source text file comprises a file recognized by a spreadsheet program as a text file.” Office Action, page 5. The Office then alleges that the importing step is taught at Koss, column 3, line 47 through column 5, line 62. Office Action, page 6. Then the Office again alleges that the XF table at column 5, lines 20-25 teaches “a size of each of the imported plurality of source text files.” Office Action, page 6. It is both illogical and legally deficient to allege, as the Office has done here, that the XF table is *both* a user modifiable file format profile *and* a source text file. Applicants point, for example, to figure 5 in the instant application wherein the importation of *source text files* is clearly shown. Contrastingly, Koss does not teach or suggest a similar importation. The XF table index in Koss is merely a reference table for formatting the characteristics of

spreadsheet cells, and does not entail the importing of data (e.g., multiple source text files) into a spreadsheet, as in the claimed invention.

Additionally, Applicants hereby renew their request and arguments from the previously submitted amendment that the Office point out with more particularity where *specifically* in Koss is teaching for the numerous features discussed previously. By way of example only, merely citing column 3, line 47 through column 5, line 62, for teaching of the importing step does not meet the threshold burden of showing adequate teaching. See Office Action, page 6.

In view of the foregoing, Koss and Gauthier, taken alone or in combination, do not anticipate the current invention. Accordingly, Applicants respectfully request withdrawal of the rejections. Similarly, independent claims 9 and 10 are believe allowable for the same reasons stated above.

Dependent claims 2-5, 7, 8, 16 and 17 are believed allowable for the same reasons stated above, as well as for their own additional features.

IV. CONCLUSION

In light of the above remarks, Applicants respectfully submit that all claims are in condition for allowance. Should the Examiner require anything further to place the application in better condition for allowance, the Examiner is invited to contact Applicants' undersigned representative at the number listed below.

Respectfully submitted,

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/Joseph J. Christian/

Joseph J. Christian
Reg. No.: 51,560

Hoffman, Warnick & D'Alessandro LLC
75 State Street, 14th Floor
Albany, New York 12207
(518) 449-0044